

EXHIBIT A

FORM 1
INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES

Case Number 2:17-bk-19548-NB
Case Name: Layfield & Barrett, APC
Period Ending: 3/31/2024

Trustee: Richard M. Pachulski
Filed (f) or Converted (c): 12/9/22 (c)
§341(a) Meeting Date: 2/9/23
Claims Bar Date: 2/5/18

Ref #	1 Asset Description (Scheduled and Unscheduled (u) Property)	2 Petition/ Unscheduled Values	3 Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	4 Property Abandoned OA=§554(a) Abandon	5 Sale/Funds Received by the Estate	6 Asset Fully Administered (FA)/Gross Value of Remaining Assets
1	Penn Mutual Life Insurance Policy	Unknown	Unknown		\$0.00	FA
2	Parking spaces located at 2720 Homestead Road, Unit 200, Park City, UT	Unknown	Unknown		\$0.00	FA
3	U.S. Bank Account #: 1 582 1002 7229	Unknown	\$1,732.07		\$6,422.77	FA
4	U.S. Bank Account #: 1 582 0025 4916	Unknown	\$1,069.55		\$8,529.80	FA
TOTALS (Excluding Unknown Values)			\$2,801.62		\$14,952.57	FA

Major activities affecting case closing:
STATUS AS OF 3/31/24

All assets, except those itemized above, have been fully administered.

In connection with the pending *Motion of Allegretti & Company for Relief from Order Approving Trustee's Sale of Real Property Entered April 5, 2019 [Doc 428]* [Docket No. 660], two parties have asserted interests relating to the parking spaces, however, to date, neither party has made an offer to purchase the spaces. This asset will be abandoned upon closure of the estate.

The insurance policy is a key man insurance policy in the face amount of \$9 million on the life of Philip J. Layfield, the Debtor's former principal, who is currently serving a sentence in a federal correctional facility. According to the experts in the life settlement market with whom the Trustee's professionals consulted, because of the insured's age (below 65) and lack of apparent chronic health conditions, the insurance policy has no current material value in the marketplace. This asset will be abandoned upon closure of the estate.

Claims: The Trustee has not undertaken a review of claims because the estate is administratively insolvent.

Taxes: On February 22, 2024, the Trustee submitted tax returns to taxing authorities and the estate's Tax Clearance Letter accompanies this Final Report.

Date: June 3, 2024

X /s/ Richard M. Pachulski

Richard M. Pachulski, Chapter 7 Trustee